

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Revenue – R&S Department - Exemption of Stamp duty under Section 9(1)(a) of the Indian Stamp Act, 1899 and Registration Fee under Section 78 of the Registration Act, 1908 and also fine for condonation of delay in presentation document to M/s. AM Green Ammonia (India) Private Limited for setting up of 1.0 MMTPA Green Hydrogen based Green Ammonia Manufacturing Facility at Kakinada – Notification – Orders – Issued.

REVENUE (REGISTRATION.II) DEPARTMENT

G.O.Ms.No. 394

Dated:23-10-2025

Read the following:-

1. G.O.Ms.No.05, Energy(Power.II) Department, dated:06.01.2025.
2. e-file received from the Energy Department, F.No.ENE01-STMT0MISC/322/2024-POWER-II(C.No.2667137).
3. From the Inspector General, Registration and Stamps Dept, A.P., Tadepalli, Lr.No.S1/609-E-2697302/2025, dated:30.01.2025 & 08.08.2025.

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O R D E R:

In the reference 1st read above, Government of Andhra Pradesh has accorded approval for setting up of 1.0 MMPTA Green Hydrogen based Green Ammonia Manufacturing Facility at Kakinada by M/s. AM Green Ammonia (India) Private Limited exempting the Stamp Duty and land registration fee and any other related charges on the land registration acquired land for the purpose of Green Hydrogen and Ammonia production in the name of M/s. AM Green Ammonia (India) Pvt. Ltd.

2. In the reference 2nd read above, the Energy Department has sent proposals and requested the Revenue (Regn.) Department to issue necessary notification orders for exemption of Stamp duty and Registration fee and any other related charges on the total land acquired for the purpose of Green Hydrogen and Green Ammonia production and to register the lands in the name of AM Green Ammonia (India) Pvt Ltd from NFCL without any charges as per the G.O.Ms.No.5, Dated 06-01-2025 issued by Energy (Power-II) Department.

3. In the reference 3rd read above, the Inspector General, Registration & Stamps has informed that the District Registrar, Kakinada submitted that a Sale Certificate with consideration value of Rs.1163,70,00,000/- was presented for Registration in RO(OB) Kakinada on 28.01.2025 which was executed on 30.05.2024 by ACRE Making Assets Work, the secured creditor on behalf of NFCL Kakinada in favour of M/s. AM Green Ammonia (India) Private Limited under SARFAESI Act. As per orders of the Hon'ble High Court in W.P.No.298/2025, there is a direction to register sale certificate in accordance with law by fixing stamp duty and Registration Fee on value shown in sale certificate, even though the present Market Value of Property (w.e.f. 01.02.2025 as per the Anomaly Committee Recommendations) is Rs.782,74,41,600/-. The same was kept pending vide P1 of 2025 as the document was presented 7 months after the date of execution and forwarded to District Registrar, Kakinada for collection of fine for delay in presentation under section 25 and 34 of the Registration Act, 1908. The District Registrar ordered for payment of ten times of Registration Fee i.e. Rs.116,37,00,000/- by AM Green Ammonia (India) Pvt. Ltd vide Letter No.G4/827/2025 Dt.22.05.2025.

4. The Commissioner & Inspector General has submitted that the District Registrar, Kakinada has taken the auction value of sale certificate i.e. Rs.1163,70,00,000/- into consideration for calculation of financial implications involved in the document vide P1/2025 stamp duty and Registration charges applicable are as follows: -

P.T.O.,

Value of property	Stamp Duty @6.5%	Registration Fees @ 1%	Fine for delay of condonation (10 times of Registration Fees)	User Charges
1163,70,00,000	75,64,05,000	11,63,70,000	116,37,00,000	500
Total Rs.203,64,75,500/- Rupees Two hundred and Three Crores Sixty Four Lakhs Seventy Five thousand and Five hundred Only.				

5. The Inspector General, Registration and Stamps, AP has stated that as the Government is competent for exemption of Stamp Duty under Section 9(1)(a) of the Indian Stamp Act, 1899 and Registration Fee under Section 78 of the A.P. Registration Act, 1908 and fine for condonation of delay in presentation of document.
6. Government after careful examination of the matter, hereby exempt the Stamp Duty under Section 9(1)(a) of the Indian Stamp Act, 1899 and Registration Fee under Section 78 of Registration Act, 1908, and also fine for condonation of delay in presentation of document without any charges for registration of land in favour of M/s. AM Green Ammonia (India) Pvt. Ltd., acquired from NFCL Kakinada under SARFAESI Act, for setting up of 1.0 MMTPA Green Hydrogen based Green Ammonia Manufacturing facility at Kakinada by M/s. AM Green Ammonia (India) Private Limited as per the provisions of AP Integrated Clean Energy Policy, 2024.
7. Accordingly, the following notification will be published in an Extraordinary Issue of the Andhra Pradesh Gazette, dated:23.10.2025.

NOTIFICATION-I

In exercise of the powers conferred by clause (a) of Sub section (1) of Section 9 of the Indian Stamp Act 1899, the Governor of Andhra Pradesh hereby exempt the Stamp Duty in full chargeable on registration of land in favour of M/s. AM Green Ammonia (India) Pvt. Ltd., acquired from NFCL Kakinada under SARFAESI Act, for setting up of 1.0 MMTPA Green Hydrogen based Green Ammonia Manufacturing facility at Kakinada by M/s. AM Green Ammonia (India) Private Limited.

NOTIFICATION-II

In exercise of the powers conferred by Section 78 of the Registration Act, 1908 (Act XVI of 1908), the Governor of Andhra Pradesh hereby makes the following amendment to the Book 1 of CARD of "Table of fee" issued in G.O.Ms.No.463, Revenue (Regn.I) Department, dated:17.08.2013 and subsequently amended from time to time.

AMENDMENT

In the said "Table of Fees" after category 6(z), the following shall be added as 6(a)(i) namely:

6(a)(i) No registration fee shall be levied on registration of land in favour of M/s. AM Green Ammonia (India) Pvt. Ltd., acquired from NFCL Kakinada under SARFAESI Act, for setting up of 1.0 MMTPA Green Hydrogen based Green Ammonia Manufacturing facility at Kakinada.

8. This order issues with the concurrence of the Finance (FMU-I&I, Energy and I&C) Department vide their U.O.No. FIN01-FMU0ASD(IIE)/51/2025, dated:23.09.2025 (Computer No:2979158).
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9. The Commissioner and Inspector General of Registration and Stamps, A.P., Tadepalli shall take further necessary action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

G. JAYALAKSHMI
SPECIAL CHIEF SECRETARY TO GOVERNMENT(FAC)

To

The Commissioner of Printing, Stationery and Stores Purchases, (Printing Wing Department, A.P., Vijayawada) He is requested to publish the Notification and furnish 25 copies to the C&IG Registration and Stamps A.P. Tadepalli under copy marking to this Department.

The Commissioner and Inspector General of Registration and Stamps, A.P., Tadepalli.

Copy to:

The Deputy Inspector General, R&S, Kakinada.

The Energy (Power-II) Department.

The M/s. AM Green Ammonia (India) Pvt. Limited, 4th floor, CYBER TOWERS, Madhapur, Hyderabad-500081, Telangana.

The VC&MD., NREDCAP Ltd., Tadepalli.

The Principal Secretary to Hon'ble Chief Minister.

The PS to Hon'ble Minister for Revenue, Registration and Stamps.

The OSD to Chief Secretary to Government.

SF/SC.

//FORWARDED::BY ORDER//

SECTION OFFICER